

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masayoshi HANDA et al.

Application No.: 10/501,507

Confirmation No.: 8270

Filed: July 15, 2004

Art Unit: 1713

For: PROCESS FOR PRODUCING WATER-
ABSORBING RESIN

Examiner: M. Bernshteyn

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated October 3, 2007, the following
Remarks/Arguments, which begin on page 2 of this paper, are submitted.